

**IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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	)	
In re:	)	Chapter 11
	)	
LEHMAN BROTHERS HOLDINGS, INC.	)	Case No. 08-13555 (JMP)
	)	
	)	
	)	
Debtor.	)	(Jointly Administered)
	-----X	

**AMENDED NOTICE OF TRANSFER OF CLAIM  
PURSUANT TO FRBP RULE 3001(e)(2)**

1. TO: **PANTON MASTER FUND, LP** ("Transferor")  
c/o Panton Capital Group  
590 Madison Ave, 25<sup>TH</sup> Floor  
New York, NY 10022  
Attn: Benjamin Baker  
Telephone: 212-582-3100

With a copy to:

Seward \* Kissel LLP  
One Battery Park Plaza  
New York, NY 10004  
Attn: Arlene R. Alves, Esq.  
Telephone: 212-574-1200  
Fax: 212-480-8421

2. Please take notice that the transfer in the amount of \$2,552,011.00, of your claim against LEHMAN BROTHERS HOLDINGS INC. Case No. 08-135555 (JMP) in the above referenced consolidated proceedings, arising from and relating to Claim No. 33275 (attached in Exhibit A hereto), has been transferred to:

**GOLDMAN SACHS LENDING PARTNERS LLC ("Transferee")**  
c/o Goldman, Sachs & Co.  
30 Hudson Street, 36th Floor  
Jersey City, NJ 07302  
Fax: 212-428-1243  
Contact: Andrew Caditz  
Phone: 212-357-6240  
Email: Andrew.Caditz@gs.com

An evidence of transfer of claim is attached hereto as Exhibit B. All distributions and notices regarding the transferred portion of the claim should be sent to the Transferee at the instructions attached in Exhibit C.

3. No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:**

-- **FILE A WRITTEN OBJECTION TO THE TRANSFER** with:

United States Bankruptcy Court  
Southern District of New York  
Attn: Clerk of Court  
Alexander Hamilton Custom House  
One Bowling Green  
New York, NY 10004-1408

-- **SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE.**

-- Refer to **INTERNAL CONTROL NO.** \_\_\_\_\_ in your objection and any further correspondence related to this transfer.

4. If you file an objection, a hearing will be scheduled. **IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED FOR THE TRANSFEROR ON OUR RECORDS AS A CLAIMANT IN THIS PROCEEDING.**

CLERK

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**FOR CLERK'S OFFICE USE ONLY:**

This notice was mailed to the first named party, by first class mail, postage prepaid on \_\_\_\_\_, 2005.


INTERNAL CONTROL NO. \_\_\_\_\_

Copy: (check) Claims Agent \_\_\_\_ Transferee \_\_\_\_ Debtor's Attorney \_\_\_\_

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Deputy Clerk

**EXHIBIT A**  
**PROOF OF CLAIM**

<b>United States Bankruptcy Court/Southern District of New York</b> Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		<b>PROOF OF CLAIM</b>	
<b>In Re:</b> Lehman Brothers Holdings Inc., et al. <b>Debtors.</b>	<b>Chapter 11</b> <b>Case No. 08-13555 (JMP)</b>	<b>UNIQUE IDENTIFICATION NUMBER: 888035260</b>	
<b>Name of Debtor Against Which Claim is Held</b> Lehman Brothers Holdings Inc.	<b>Case No. of Debtor</b> 08-13555 (JMP)	Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP)      0000033275	
<b>NOTE:</b> This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)		<div style="text-align: center;">  </div>	
<b>Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)</b>  Pantom Master Fund, LP c/o Seward & Kissel LLP One Battery Park Plaza New York, New York 10017 Attn: Ariene R. Alves, Esq.		<input type="checkbox"/> Check this box if this claim amends a claim.	<b>Court Claim Number:</b> (If known)
<b>Telephone number:</b> (212) 574-1200 <b>Email Address:</b> alves@sewkis.com		<b>Filed on:</b>	<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
<b>Name and address where payment should be sent (if different from above)</b>  Pantom Master Fund, LP c/o Pantom Capital Group 590 Madison Ave., 25th Floor, New York, NY 10022 Attn: Benjamin Baker		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	<b>Telephone number:</b> (212) 582-3100 <b>Email Address:</b>
<b>1. Amount of Claim as of Date Case Filed: \$</b> At Least \$2,552,011, See Attached Addendum If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6. <input checked="" type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract.* <input checked="" type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.* <b>*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <a href="http://www.lehman-claims.com">http://www.lehman-claims.com</a> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.</b> <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <a href="http://www.lehman-claims.com">http://www.lehman-claims.com</a> if claim is a based on a Derivative Contract or Guarantee.		<b>5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.</b>  Specify the priority of the claim:  <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)( ).	
<b>2. Basis for Claim: Guarantee, See Attached Addendum</b> (See instruction #2 on reverse side.)		<b>Amount entitled to priority:</b>  \$	
<b>3. Last four digits of any number by which creditor identifies debtor:</b> _____ <b>3a. Debtor may have scheduled account as:</b> _____ (See instruction #3a on reverse side.)		<b>FOR COURT USE ONLY</b>	
<b>4. Secured Claim (See instruction #4 on reverse side.)</b> Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other Describe: Cash Collateral, See Attached Addendum**  Value of Property: \$ **      Annual Interest Rate ** % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ **      Basis for perfection: **  <b>Amount of Secured Claim: \$**      Amount Unsecured: \$**</b>			
<b>6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$</b> _____ (See instruction #6 on reverse side.)			
<b>7. Credits:</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim. <b>8. Documents:</b> Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. <b>DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.</b> If the documents are not available, please explain:			
<b>Date:</b>  9/9/09	<b>Signature:</b> The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  By: <u>Benjamin Baker</u> its <u>Chief Financial Officer</u>		
<b>Penalty for presenting fraudulent claim:</b> Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			

**EXHIBIT B**

**EVIDENCE OF TRANSFER OF CLAIM**

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, Panton Master Fund, LP ("Seller") hereby unconditionally and irrevocably sells, transfers and assigns to Goldman Sachs Lending Partners LLC ("Purchaser") 100% of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, its claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) against Lehman Brothers Holdings Inc. ("LBHI") (the "Debtor"), the debtor in Case No. 08-13555 (JMP) pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), and the relevant portion of any and all proofs of claim (No. 33275) filed by Seller with the Bankruptcy Court in respect of the foregoing claim.

Seller hereby waives any objection to the transfer of the claim to Purchaser on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Purchaser the foregoing claim, recognizing Purchaser as the sole owner and holder of the claim, and directing that all payments or distributions of money or property in respect of the claim be delivered or made to Purchaser.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed  
this 21<sup>st</sup> day of December 2009.

PANTON MASTER FUND, LP

By: 

Name: Benjamin Baker  
Title: Chief Financial Officer

GOLDMAN SACHS LENDING PARTNERS LLC

By: 

Name: Jennifer Dokish  
Title: Authorized Signatory

**EXHIBIT C**

**Address for Notices:**

Goldman Sachs Lending Partners LLC  
30 Hudson Street, 36th Floor  
Jersey City, NJ 07302  
Fax: 646-769-7700  
Group Email: ficc-lstops-ny@gs.com

Financials, Amendments, Credit Documentation, Voting:  
Primary Email : gsd.link@gs.com  
30 Hudson Street, 36th Floor  
Jersey City, NJ 07302  
Fax: 212-428-1243  
Contact: Andrew Caditz  
Phone: 212-357-6240  
Email: Andrew.Caditz@gs.com

**Wire Instructions:**

ABA #: 021000089  
BANK NAME: CITIBANK  
CITY: NEW YORK  
A/C: 30581483  
ENTITY NAME: GOLDMAN SACHS LENDING PARTNERS, LLC  
Ref: Lehman from Panton Master Fund (POC 33275)  
Attn: Bank Loan Operations